

**GEORGIA STATE BOARD OF ACCOUNTANCY**  
**Board Meeting: April 25, 2007**

A meeting of the Georgia State Board of Accountancy was held on Wednesday, April 25, 2007, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

**The following Board members were present:**

J. Sam Johnson, CPA and Chairman  
T. Farrell Nichols, CPA and Vice Chairman  
C. Ben Hill, CPA  
Grace M. Lopez-Williams, CPA - via videoconference  
E. J. Maddocks, CPA  
Michael W. Skinner, CPA

**Others present:**

Gwyn H. Ridley, Executive Director  
Sherry Harrison, Applications Specialist  
Jennifer Baden, Applications Specialist  
Janet Wray, Board Attorney - via videoconference  
Sonya Williams, Legal Services  
Richard Chambers, National Society of Public Accountants  
Norma Jean Ogle, ABA, Executive Director, Georgia Association of Public Accountants (GAPA)

Chairman Johnson established a quorum was present at 9:30 a.m. and called the meeting to order.

Mr. Maddocks made a motion to **approve** the minutes of the February 28, 2007 Board meeting with a correction. Mr. Skinner seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Maddocks seconded the motion. Voting in favor of the motion were those members present who included Board Members, Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on thee matters and to continue with the public session.

**Applications:**

Mr. Nichols made a motion to **approve** the following licensure applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

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**CPA Certificates:**

<b>Name</b>	<b>Licensing Method</b>	<b>License No.</b>
Adams, Gina L.	Examination	CPA025895
Ali, Farihah Mariam Masud	Examination	CPA025896
Basista, Karen Ann	Examination	CPA025897
Thompson, Victoria Lindsey	Examination	CPA025898
Bayolken, Habibe Fulya	Examination	CPA025899
Becker, Amy Elizabeth	Examination	CPA025900
Bowen, Jujuan Bledsoe	Examination	CPA025901
Bridges, Stephen Shattuck	Examination	CPA025902
Chandler, Daniel Plaxco	Examination	CPA025903
Chen, Hua	Examination	CPA025904
Coggins, Heidi S.	Examination	CPA025905
Collini, Katherine Hudson	Examination	CPA025906
Contreras, Mori Yancey	Examination	CPA025907
Cosby, Bradley Alan	Examination	CPA025908
Cummings, John Milton	Examination	CPA025909
Eilering, Ly Kiet	Examination	CPA025910
Eubanks, Katie Lian	Examination	CPA025911
Ertel, Ryan B.	Examination	CPA025912
Fang, Yong	Examination	CPA025913
Fridman, Inbar D.	Examination	CPA025914
Frihart, James Eric	Examination	CPA025915
Goldin, Matthew Elliot	Examination	CPA025916
Halley, Michelle Marie	Examination	CPA025917
Harris, Courtland Drew	Examination	CPA025918
Hattaway, Tracey E.	Examination	CPA025919
Heins, Christopher Harris	Examination	CPA025920
Hills, Donna Eileen	Examination	CPA025921
Hobbs, Michael Gordon	Examination	CPA025922
Hood, James Albert, Jr.	Examination	CPA025923
Huang, Wanhua	Examination	CPA025924
Huffman, Margaret Elizabeth	Examination	CPA025925
Inger, Kerry Katharine	Examination	CPA025926
Jakubiec, Laura Ann	Examination	CPA025927
Jones, Andrew Walker	Examination	CPA025928
Jones, Patricia I.	Examination	CPA025929
Jones, Tiffany Anna Elizabeth	Examination	CPA025930
Kalvass, Samuel Edward	Examination	CPA025931
Kelley, Rhonda D.	Examination	CPA025932
Kim, Tae H.	Examination	CPA025933
Kimbrell, Carol Lynn	Examination	CPA025934
Kohlbacher, Jennifer Marie	Examination	CPA025935
Lashley, Audrey J.	Examination	CPA025936

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Li, Yue	Examination	CPA025937
Lyons, Holly Virlin	Examination	CPA025938
MacDonald-Fisher, Amber Leigh	Examination	CPA025939
Maraldo, Susan Michelle	Examination	CPA025940
Marcum, Megan Caroline	Examination	CPA025941
McRae, Robin Nicole	Examination	CPA025942
McElduff, Amber Elizabeth	Examination	CPA025943
Melcher, April Lynn	Examination	CPA025944
Munas, Thomas	Examination	CPA025945
Nagel, Joseph B.	Examination	CPA025946
Partlo, Justin Mark	Examination	CPA025947
Poon, Jason Hon Wai	Examination	CPA025948
Quesnel, Scott Richard	Examination	CPA025949
Reece, Kristin Leigh	Examination	CPA025950
Rice, Grantland Terry	Examination	CPA025951
Rogers, Kevonne Shondelle	Examination	CPA025952
Sertin, Samir Elias	Examination	CPA025953
Shapard, Amanda Williams	Examination	CPA025954
Sheng, Ren	Examination	CPA025955
Shull, Adam Thomas	Examination	CPA025956
Simmons, Yetive C.	Examination	CPA025957
Smith, Andrew Gardner	Examination	CPA025958
Smith, Bruce Barnett, Jr.	Examination	CPA025959
Smith, Janet	Examination	CPA025960
Snell, Mark McCord	Examination	CPA025961
Spencer, Krista Lynn	Examination	CPA025962
Stringfield, Justin Cole	Examination	CPA025963
Tonge, Joel Carson	Examination	CPA025964
Tuyo, Banke F.	Examination	CPA025965
Valentine, Nelson Lee	Examination	CPA025966
Varma, Ambika	Examination	CPA025967
Vonk, Heather Elizabeth	Examination	CPA025968
Wang, Jessica Y.	Examination	CPA025969
Watkins, Derrick Holmes	Examination	CPA025970
Williams, Kara Denise	Examination	CPA025971
Wills, Adrienne Sims	Examination	CPA025972
Wong, Stacey Loren	Examination	CPA025973
Wright, Kristi Suzanne	Examination	CPA025974
Yancey, Erin Miller	Examination	CPA025975
Zaveri, Parul Dhaneshbhai	Examination	CPA025976
Zhao, Ying	Examination	CPA025977
Zinyongo, Jacob	Examination	CPA025978
Blecker, Ira Jason	Reciprocity	CPA025979
Evans, Angela L.	Reciprocity	CPA025980
Ficke, Corey Michael	Reciprocity	CPA025981

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Garcia, Alan Norberto	Reciprocity	CPA025982
Hughes, Kevin	Reciprocity	CPA025983
Kubala, Thomas E.	Reciprocity	CPA025984
Lednik, Lee Ann	Reciprocity	CPA025985
Mathew, Lance Thomas	Reciprocity	CPA025986
Mayk, Richard C.	Reciprocity	CPA025987
Menaker, Steven Alan	Reciprocity	CPA025988
Miller, Tracy Lynne	Reciprocity	CPA025989
Penn, Ronda K.M.	Reciprocity	CPA025990
Pitrat, James H.	Reciprocity	CPA025991
Praigg, Noble Todd, Jr.	Reciprocity	CPA025992
Shepherd, Thomas Neaves	Reciprocity	CPA025993
Terauchi, Yoshimasa	Reciprocity	CPA025994
Thompson, James Eugene	Reciprocity	CPA025995
Torres, Edgardo L.	Reciprocity	CPA025996
Van Hoy, Clinton Eugene	Reciprocity	CPA025997
Vance, Benjamin Norris	Reciprocity	CPA025998
Wear, Diane T.	Reciprocity	CPA025999
Woolley, Lauren Renee	Reciprocity	CPA026000
Zinkus, Matthew Edward	Reciprocity	CPA026001

**The following applicants appeared before the Board and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:**

**Derrick Holmes Watkins:** After considering additional information provided by the applicant Mr. Skinner made a motion to **approve** the application for licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Robin John Plimmer:** After considering additional information provided, Mr. Skinner made a motion to reaffirm the Board's previous decision to **disapprove** his application for licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Reinstatement:**

**Lindsey C. Roach:** After reviewing the application for reinstatement of licensure, Mr. Skinner made a motion to **approve** the application. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Firm Renewals:**

The Board was provided with the additional information requested at the February 28, 2007 meeting concerning seven (7) firms that had not responded to prior correspondence. Mr. Nichols made a motion to refer two of the cases to Investigations for Cease and Desist Orders in accordance with O.C.G.A. 43-3-23, and continue monitoring the remaining firms. Mr. Skinner seconded the motion. The motion carried unanimously.

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**Legal Services:**

The Board heard a report from Legal Services on the following cases:

**ACCT060023** – Resend Voluntary Surrender Order to licensee’s attorney.

**Peggy Ballard** – Mr. Maddocks made a motion to accept a signed Public Consent Agreement for Reinstatement of Licensure. Mr. Nichols seconded the motion. The motion carried unanimously.

**ACCT070021** – Mr. Skinner made a motion to request a signed statement from the licensee stating that he does not possess a certificate to surrender to the Board. Mr. Maddocks seconded the motion. The motion carried unanimously.

**Enforcement Committee:**

The Board heard a report and recommendations from the Enforcement Committee. Mr. Skinner made a motion to **approve** the following recommendations and Mr. Maddocks seconded the motion. The motion carried unanimously.

**ACCT060035** – Schedule Investigative Interview to obtain additional information.

**ACCT070017** – Close the case.

**ACCT070019** – License firm under a Consent Order with specific conditions.

**ACCT070027** – Close the case.

**ACCT070029** – Close the case.

**ACCT070043** – Close the case.

**ACCT070044** – Close the case.

**ACCT070050** – Close the case.

**ACCT070052** – Close the case.

**ACCT070053** – Close the case.

**ACCT070059** – Close the case.

**ACCT070075** – Close the case.

**ACCT070086** – Close the case.

**ACCT070093** – Close the case.

**The Board heard reports from the following staff members:**

The Board Attorney provided a status report on cases and advice referred for action.

The Executive Director updated the Board on the following topics:

- Board Staff
- NASBA’s 2007 Executive Director’s Conference
- Revised General Provisions

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### **Out-Of-State-Firms:**

An update on the total number of firms practicing in Georgia with out-of-state addresses was reviewed by the Board.

### **Correspondence, Requests, Inquiries and Information Items:**

**Smith, Burch & Company:** The Board provided direction on the requested information.

**Crowe Chizek:** The Board reviewed correspondence requesting the Board's advice and determined that a license to practice would not be required as long as the services performed are not in violation of the Board's Law and Rules.

**Alan D. Westheimer:** The Board reviewed correspondence requesting the Board's advice and determined that a license to practice would not be required as long as the services performed are not in violation of the Board's Law and Rules.

**Todd Ancona:** The Board reviewed correspondence regarding qualifying work experience. The Board noted that an application was not submitted; therefore, a decision regarding licensure could not be rendered.

**Christopher Burgess:** After reviewing correspondence concerning acceptance of CLEP hours to satisfy educational requirements, the Board reviewed and reaffirmed past policy as adopted on October 25, 2006.

### **NASBA/AICPA:**

**Louise Dratler Haberman/NASBA/UAA Exposure Draft-Request for Comments:** The Board reviewed and approved a response for submission as drafted by Mr. Skinner.

**Louise Dratler Haberman/NASBA/Nominations for NASBA BOD:** Mr. Nichols made a motion to nominate Board Member Skinner for an additional term as Southeast Regional Director. Mr. Hill Seconded the motion. The motion carried unanimously.

The Board reviewed various correspondence and information from NASBA that did not require a vote or action.

### **PCAOB:**

The Board reviewed the following correspondence that did not require any action:

**PCAOB** Chairman Olson's Statement before the SEC Open Meeting – April 4, 2007

**PCAOB** Chairman Olson's Remarks: U.S. Chamber of Commerce's 1<sup>st</sup> Annual Capital Markets Summit

**PCAOB** Chairman Mark Olson – Testimony before the Senate Small Business & Entrepreneurship Committee

**PCAOB** Issues Second Year Report on Auditors' Implementation of Internal Control Standard

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**Committee Reports:**

**NASBA 2007 CPE Conference held in Las Vegas, NV:** Mr. Skinner reported on the anticipated changes to self-study continuing professional education courses.

**Other Business:**

**NASBA's Eastern Regional Meeting June 6-8, 2007, in Williamsburg, VA:** The Board approved Mr. Hill and Chairman Johnson to attend.

There was no further business and the meeting was adjourned at 12:35 p.m.

Sherry Harrisoj  
Recorded by Acting Board Secretary

Gwyn H. Ridley  
Reviewed by Executive Director

J. Sam Johnson  
Chairman

These minutes were approved on April 25, 2007

These minutes were signed on April 25, 2007

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**Attachment**

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING  
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now J. SAM JOHNSON, the presiding officer

identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On April 25, 2007 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.



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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

J. Sam Johnson  
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 25th day of April, 2007

Jennifer Baden  
Notary Public